UNITED STATES DISTRICT COURT EASTERN DISTRICT OF PENNSYLVANIA

NCO FINANCIAL SYSTEMS, INC.,	
Plaintiff,	
v.	Civil Action No.
P & L INVESTMENTS,	
Defendant.	

NCO FINANCIAL SYSTEMS, INC.'S RULE 7.1(a) CORPORATE DISCLOSURE STATEMENT

NOW INTO COURT, through undersigned counsel, comes plaintiff, NCO Financial Systems, Inc. (NCO), which, pursuant to 7.1(a) and (b) of the Federal Rules of Civil Procedure, hereby submits its Corporate Disclosure Statement and states as follows:

- 1. Fed. R. Civ. P. 7.1(a) provides: "A nongovernmental corporate party to an action or proceeding in a district court must file two copies of a statement that identifies any parent corporation and any publicly held corporation that owns 10% or more of its stock or states that there is no such corporation."
- 2. NCO Financial Systems, Inc., a Pennsylvania corporation, is wholly owned by Compass International Services Corporation, a Delaware corporation. Compass International Services Corporation is wholly owned by Expert Global Solutions, Inc. f/k/a NCO Group, Inc., a Delaware corporation. All of the aforementioned corporations are ultimately wholly owned by EGS Holdings, Inc., a Delaware corporation. One Equity Partners and its corporate affiliates, which are affiliates of JP Morgan Chase & Co., own approximately 95% of EGS Holdings, Inc. stock.

July 16, 2012

Respectfully submitted

/s/ Aaron R. Easley

Aaron R. Easley, Esq. (73683)
SESSIONS, FISHMAN, NATHAN & ISRAEL, L.L.C.
200 Route 31 North, Suite 203
Flemington, NJ 08822
Phone: (908) 751-5940

Fax: (908) 751-5944 aeasley@sessions-law.biz

Attorney for Plaintiff NCO Financial Systems, Inc.